IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 19TH JULY 2007 / 28TH ASHADHA 1929

WP(C).No. 21886 of 2007(E)

PETITIONER:

M/S. ABAD EXPORTS PVT. LTD.,
ABAD BUILDINGS, KOCHANGADI, KOCHI-2.

BY ADV. SRI.C.K.KARUNAKARAN
SRI.C.E.UNNIKRISHNAN

RESPONDENTS:
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1. THE ADDITIONAL SALES TAX OFFICER-II,
IIND CIRCLE, MATTANCHERRY.

2. THE INTELLIGENCE OFFICER (IB),
ALAPPUZHA.

3. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

4. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, MATTANCHERRY.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.21886 of 2007

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Dated this the 19th day of July, 2007.

JUDGMENT

The petitioner's case is that assessment once completed is revised under Section 19(1) of the KGST Act based on penalty orders issued. Penalty is under challenge in revision and revised assessment is under challenge in appeal. Counsel submitted that under interim orders of this court petitioner has remitted 25% of the penalty. So far as assessed tax is concerned, petitioner's case is that petitioner has paid 50% under stay orders issued by the Tribunal. If petitioner has paid 25% of penalty which is a matter to be verified by respondents based on evidence to be produced by petitioner, the balance will remain stayed till disposal of revision petition. The revisional authority is directed to take up the revision petition and dispose of the same after hearing the petitioner within one month from the date of production of copy of this judgment. The petitioner will produce copy of this judgment for compliance. There will be direction to the Tribunal to hear the petitioner and dispose of the appeal within two months from the date of issuing order in revision. If payments are made as above, then recovery of balance penalty and tax will remain stayed till disposal of

revision and appeal respectively filed against penalty and assessment.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms